



MAINE REVENUE SERVICES

SALES/EXCISE TAX DIVISION

AFFIDAVIT OF EXEMPTION FOR IMMEDIATE REMOVAL For a Watercraft, or an All-Terrain Vehicle Sold to a Legal Resident of Another State

I certify this sale is exempt from sales tax, pursuant to 36 MRSA §1760(25), (25-A) of the Maine Sales and Use Tax Law.

Make _____ Model _____ Year _____ VIN _____
Date of Sale _____ Sale Price \$ _____ Trade-in: Kind of Vehicle _____ \$ _____

Purchaser's Name – (please print) last name _____ first _____ middle _____

Purchaser's Address – (please print) street address, PO Box number, etc. _____ city _____ State of Maine _____

The purchaser states to me at the time of sale that they are a legal resident of another state, and intend to remove the vehicle from Maine immediately upon delivery. If any information available to me indicates otherwise, I have retained evidence in addition to this affidavit which indicates that they have established legal residence in another state, such as records of permanent home, employment, tax registrations, federal identification number or driver's license from another state.

I declare under the penalties of perjury that all statements made by me herein are true, to the best of my knowledge and belief, and hereby authorize Maine Revenue Services to furnish a copy of this affidavit to the state which the purchaser declares herein to be their residence and/or to the state to which the vehicle is being removed.

Dealer's Name _____ Sales Tax # _____ Signature _____

I*, _____, hereby certify that my legal residence** or state of incorporation is in the state of _____, and that I will remove the vehicle to the state of _____ immediately upon delivery to me.

I do not claim Maine residency on any current income tax returns, homestead property tax exemptions, or licenses; to verify this, my Social Security Number or EIN is _____, and my date of birth or date of incorporation is _____.

I make this statement to allow the sale of the above described vehicle to me without payment of the Maine sales tax, otherwise applicable. If the property is present in Maine (for a purpose other than temporary storage) for more than 30 days during the 12-month period following its purchase, or is registered in Maine without also being registered in another state, or is documented with the U.S. Coast Guard with a location in Maine within 12 months of its purchase, I will make payment of use tax to the State of Maine based on the original purchase price. I declare under the penalties of perjury that the statements made herein are true to the best of my knowledge and belief and hereby authorize Maine Revenue Services to furnish a copy of this affidavit to the state of my legal residence and/or to the state to which the vehicle is being removed.

Signature of Purchaser _____ Title _____ Date _____

*Name of Business, if other than an individual

**One's fixed permanent home

Enclose this affidavit with the Maine Sales and Use Tax Return, and the Dealer's and Lessor's Supplemental Report.

ST-P-19AE Rev. 5/00